

Premium Capital Market and Investments Limited

401, Starlit Tower, 29 Y.N. Road

Indore (M.P.) – 452003

Audited Financial Results for the Quarter & Year ended on 31st March 2015

(Rs. In Lakhs except EPS and Public Share Holding)

S.No	Particulars	1	2	3	5	6
		For the quarter ended on 31.03.2015	For the quarter ended on 31.12.2014	For the quarter ended on 31.03.2014	Year ended on 31.03.2015	Year ended on 31.03.2014
		Audited	Unaudited	Audited	Audited	Audited
1	Income from operations	01.06	01.30	02.78	06.82	07.52
	Other operating Income	00.00	00.00	00.00	00.00	00.00
	Profit / (Loss) on Share Trading	00.00	00.00	00.00	00.00	00.00
	Total Income from operations	01.06	01.30	02.78	06.82	07.52
2	Expenses					
	(a) Administrative Expenditure	01.64	01.16	01.75	06.01	05.46
	(b) Depreciation	(00.27)	00.09	00.09	00.00	00.36
	(c) Other Expenditure	00.00	00.00	119.61	00.00	119.61
	Total Expenses	01.37	01.25	121.45	06.01	125.43
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(00.31)	00.05	(118.67)	00.81	(117.91)
4	Other Income	00.01	00.01	00.00	00.01	0.01
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(0.30)	00.06	(118.67)	00.82	(117.90)
6	Finance Cost	00.80	00.00	01.65	00.84	01.65
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)	(01.10)	00.06	(120.32)	(00.02)	(119.55)
8	Exceptional Items	00.00	00.00	0.00	0.00	0.00
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	(01.10)	00.06	(120.32)	(00.02)	(119.55)
10	Tax Expense	00.00	00.00	00.00	00.00	00.00
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	(01.10)	00.06	(120.32)	(00.02)	(119.55)
12	Extraordinary items (net of tax expense Lakhs)	00.00	00.00	00.00	00.00	00.00
13	Net Profit / (Loss) for the period (11 + 12)	(01.10)	00.06	(120.32)	(00.02)	(119.55)
14	Paid-up Equity Share Capital	655.37	655.37	655.37	655.37	655.37
15	Reserves excluding revaluation reserves as per balance sheet	NIL	NIL	NIL	NIL	NIL
16	Earning Per Share (in Rs.)	00.00	00.00	(01.82)	00.00	(01.82)
	Part II					
A 1	Public Shareholding					
	- No. of shares	3701382	3701382	3701580	3701382	3701580
	- % of total shareholding	56.48%	56.48%	56.48%	56.48%	56.48%
2	Promoters & Promoter Group Shareholding					
	a) Pledged/Encumbered					
	- Number of Shares	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shares(As a %of the total Shareholding of Promoters & Promoter Group)	Nil	Nil	Nil	Nil	Nil
	-Percentage of Shares (as a % of the Share Capital of the Company)	Nil	Nil	Nil	Nil	Nil
	b) Non – Encumbered					
	- Number of Shares	2852318	2852318	2852120	2852318	2852120
	- Percentage of Shares(As a %of the total Shareholding of Promoters & Promoter Group)	100	100	100	100	100
	-Percentage of Shares (as a % of the Share Capital of the Company)	43.52	43.52	43.52	43.52	43.52



Notes:-

1. The above results of the company were reviewed by the Audit Committee and approved by the Board of Directors' at their respective meetings held on 25.05.2015
2. In accordance with Accounting Standards 22 "Accounting for Taxes on Income" the Deferred Tax Liability of the Company for the period ended 31-03-2015 is estimated to be NIL.
2. The Company has only one segment as per Accounting Standards 17 of ICAI, hence segment wise reporting is not required.
3. The figures of quarter ended 31.03.2015 are the balancing figures between audited financial results for the entire financial year and published year to date results of the 3rd quarter of the relevant financial year.
4. Depreciation on all fixed assets has been charged as per Schedule II of the Companies Act, 2013 and amount of Rs.0.59 lacs has been transferred to General Reserve pertaining to Assets for which the useful life were NIL as at 1.04.2014.
5. Previous period Figures have been regrouped or reclassified wherever necessary.
6. Pursuant to Clause 41 of the listing agreement the details of Investors complaints are given below:

Listed Securities	Pending as on 01-01-2015	Received During the quarter	Resolved During the Year	Pending as on 31-03-2015
Equity Shares	Nil	Nil	Nil	Nil

Place : Indore
Date : 25-05-2015



By order of the Board

A handwritten signature in black ink, appearing to be "S.K. Bandi".

S.K. Bandi
(Director)

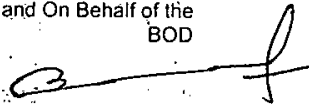
Premium Capital Market & Investments Ltd.

401, Starlit Tower, 29, Y.N.Road, Indore

Unaudited Financial Statement of Assets & Liabilities as on 31st March 2015:-

	Particulars	Unaudited as on 31 st Mar 2015	Audited as on 31 st Mar 2014
I.	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	655.37	655.37
	(b) Reserves and Surplus	(604.60)	(603.98)
	Sub-Total of Shareholders Funds	50.77	51.39
2	Non-Current Liabilities		
	(a) Long-Term Borrowings	0	0.00
	(b) Other Long-Term Liabilities	0	0.00
	Sub-total of Non-Current Liabilities	0	0.00
3	Current Liabilities		
	(a) Short-Term Borrowings	11.98	15.11
	(b) Trade Payables	05.18	04.40
	(c) Other Current Liabilities	11.69	11.65
	(d) Short-Term Provisions	00.55	00.45
	Sub-total of Current Liabilities	29.40	31.61
	TOTAL EQUITY AND LIABILITIES	80.17	83.00
II.	ASSETS		
1	Non-Current Assets		
	(a) Fixed Assets	0.49	1.09
	(b) Non Current Investments	49.65	49.65
	(c) Long-Term Loans and Advances	14.77	14.77
	(d) Other Non-Current Assets	13.12	13.12
	Sub-total of Non Current Assets	78.03	78.63
2	Current Assets		
	(a) Cash and Cash Equivalents	02.14	4.37
	(b) Short Term Loans & Advances	-	-
	Sub-total of Current Assets	02.14	4.37
	TOTAL ASSETS	80.17	83.00

For and On Behalf of the
BOD



S K Bandi
Director

Place: Indore
Date: 25.05.2015



Independent Auditor's Report

To the Members of PREMIUM CAPITAL MARKET & INVESTMENT LIMITED

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of Infosys Limited ('the Company'), which comprise the balance sheet as at 31 March 2015, the statement of profit and loss and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

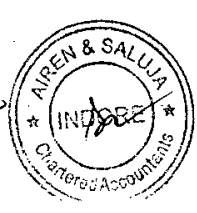
We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Premium Capital Market & Investment Ltd.

[Signature]
Director



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2015 and its profit and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, we report that:

(a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) the balance sheet, the statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;

(d) in our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

(e) on the basis of the written representations received from the directors as on 31 March 2015 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2015 from being appointed as a director in terms of Section 164 (2) of the Act; and

(f) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. the Company does not have any pending litigations which would impacts its financial position ;

ii. the Company did not have any, on long-term contracts including derivative contracts for which there were any material foreseeable losses ; and

iii. There were no amount which were required to be transferred, to the Investor Education and Protection Fund by the Company.

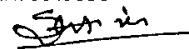
Place: INDORE
DATE: 25/05/2015



For AIREN & SALUJA

Chartered Accountants

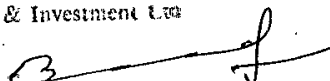
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CA SANJAY KUMAR AIREN

(PARTNER)

M.NO. 073305

Premium Capital Market & Investment Ltd


Director.

Annexure to the Independent Auditors' Report

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2015, we report that:

(i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.

(ii) The Company does not hold any physical inventories. Thus, paragraph 3(ii) of the Order is not applicable.

(iii) (a) The Company has granted loans to ONE parties covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act'). Wherein the balance receivable as at the year-end is Rs. 1257000.00 .
The maximum amount outstanding during the year was Rs. 1257000.00.

(b) In the case of the loans granted to the parties listed in the register maintained under section 189 of the Act, the borrowers have been regular in the payment of the interest as stipulated. The terms of arrangements do not stipulate any repayment schedule and the loans are repayable on demand. Accordingly, paragraph 3(iii)(b) of the Order is not applicable to the Company in respect of repayment of the principal amount.

(c) There are no overdue amounts of more than rupees one lakh in respect of the loans granted to the parties listed in the register maintained under section 189 of the Act.

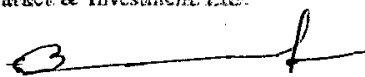
(iv) In our opinion and according to the information and explanations given to us, there is an adequate internal control system commensurate with the size of the Company and the nature of its business with regard to purchase of fixed assets and sale of services. The activities of the Company do not involve purchase of inventory and the sale of goods. We have not observed any major weakness in the internal control system during the course of the audit.

(v) The Company has not accepted any deposits from the public.

(vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues were in arrears as at 31 March 2015 for a period of more than six months from the date they became payable.

Premium Capital Market & Investment Ltd.


Director



(b) According to the information and explanations given to us, there are no material dues of wealth tax, duty of customs and cess which have not been deposited with the appropriate authorities on account of any dispute. However, according to information and explanations given to us, the following dues of income tax, sales tax, service tax and value added tax have not been deposited by the Company on account of disputes

Name of the statute	Nature of dues	Amount (in Lacs)	Period to which the amount relates	Forum where dispute is pending
INCOME TAX ACT, 1961	DEMAND	91.18	A.Y 1996-97	I T A T, INDORE

(c) The provision of clause (vii)(c) of the order is not applicable on the company.

(viii) The Company does have accumulated losses not less than fifty percent of the net worth of the company at the end of the financial year and has incurred cash losses in the current financial year and cash profit in the immediately preceding financial year.

(ix) The Company did not have any outstanding dues to financial institutions, banks or debenture holders during the year.

(x) In our opinion and according to the information and the explanations given to us, the Company has not given any guarantee for loans taken by others from banks or financial institutions.

(xi) The Company did not have any term loans outstanding during the year.

(xii) According to the information and explanations given to us, no material fraud on or by the Company has been noticed or reported during the course of our audit, nor have we been informed of such case by the management.

Place: INDORE
 DATE: 25/05/2015



For AIREN & SALUJA
 Chartered Accountants
 FRN: 004588C
 CA SANJAY KUMAR AIREN
 (PARTNER)
 M.NO. 073305

Premium Capital Market & Investment Ltd
 Director

Premium Capital Market & Investment Ltd

401, Starfil Tower, 29, Y.N.Road, Indore

Balance Sheet as at 31-Mar-2015

In ₹ (Rupees)

Particulars	Note No.	Amount	
		as at 31-Mar-2015	as at 31-Mar-2014
I. EQUITY AND LIABILITIES			
1 Shareholders' Funds		5077099	5139337
(a) Share Capital	1	65537000	65537000
(b) Reserves and Surplus	2	(60459901)	(60397663)
(c) Money received against share warrants		0	0
2 Share application money pending allotment		0	0
3 Non-Current Liabilities		0	0
(a) Long-Term Borrowings		0	0
(b) Deferred tax liabilities (Net)		0	0
(c) Other Long-Term Liabilities		0	0
(d) Long-term provisions		0	0
4 Current Liabilities		2940327	3160998
(a) Short-Term Borrowings	3	1198167	1510695
(b) Trade Payables	4	518365	440265
(c) Other Current Liabilities	5	1168487	1164705
(d) Short-Term Provisions	6	55308	45333
Total		8017427	8300335
II. ASSETS			
1 Non-Current Assets		7803531	7862937
(a) Fixed Assets	7	49580	108986
(i) Tangible Assets		42625	87576
(ii) Intangible Assets		6955	21410
(iii) Capital work-in-progress		0	0
(iv) Intangible assets under development		0	0
(b) Non Current Investments	8	4965000	4965000
(c) Deferred tax assets (net)		0	0
(d) Long-Term Loans and Advances	9	1477374	1477374
(e) Other Non-Current Assets	10	1311577	1311577
2 Current Assets		213896	437398
(a) Current Investments		0	0
(b) Inventories		0	0
(c) Cash and Cash Equivalents	11	213896	437398
(d) Short Term Loans & Advances		0	0
(e) Other current assets		0	0
Total		8017427	8300335

Notes on Accounts & Significant Accounting Policies 17-18

Notes referred to above form an integral part of accounts

For M/s. Airen & Saluja
Chartered Accountants
Firm Reg. No : 004588C

CA. Sanjay Kumar Airen
Partner
Membership No. : 073305



For and On Behalf of the Board of Directors

S K Bandi
Director

Vinay F Kothari
Director

Place: Indore

Date: 25th May 2015

Premium Capital Market & Investment Ltd

Director

Premium Capital Market & Investment Ltd

401, Starlit Tower, 29, Y.N.Road, Indore

Statement of Profit and Loss for the year ended 31-Mar-2015

In (Rupees)

Particulars	Note No.	Amount	
		01-04-2014 to 31-03-2015	01-04-2013 to 31-03-2014
I Revenue from Operations	12	681800	752000
II Other Income	13	831	1073
III TOTAL REVENUE (I + II)		682631	753074
IV EXPENSES			
Cost of materials consumed		0	0
Purchases of Stock-in-Trade		0	0
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		0	0
Employee Benefit Expenses	14	170494	178164
Finance Costs	15	84331	165458
Depreciation and Amortization Expenses		0	35953
Other Expenses	16	430637	12328829
TOTAL EXPENSES		685462	12708404
V Profit before Exceptional and Extraordinary Items and Tax (III-IV)		(2831)	(11955330)
VI Exceptional Items		0	0
VII Profit before Extraordinary Items and Tax		(2831)	(11955330)
VIII Extraordinary Items		0	0
IX Profit Before Tax		(2831)	(11955330)
X Tax Expense		0	0
Current Tax		0	0
Deferred Tax		0	0
XI Profit/(Loss) for the period from Continuing Operations (IX-X)		(2831)	(11955330)
XII Profit/(Loss) from Discontinuing Operations		0	0
XIII Tax Expense of Discontinuing Operations		0	0
XIV Profit/(Loss) from Discontinuing Operations (after tax) (XII-XIII)		0	0
XV Profit/(Loss) for the Period (XI+XIV)		(2831)	(11955330)
XVI Earnings per Equity Share			
-Basic		(0.00)	0.00
-Diluted		(0.00)	0.00

The Notes referred to above form an integral part of the Balance Sheet.

Audit Report:- As Per Our report of even date

For M/s. Airen & Saluja
Chartered Accountants

Firm Reg. No : 004588C

CA. Sanjay Kumar Airen

Partner

Membership No. : 073305

Place: Indore

Date: 25th May 2015



For and On Behalf of the Board of Directors

S K Bandi
Director

Vinay F Kothari
Director

Premium Capital Market & Investment Ltd

Notes to and forming part of Balance Sheet as at 31-Mar-2015

Note 1. Share Capital

1.1 Authorized, Issued, Subscribed and Paidup share capital

In ₹ (Rupees)

Particulars	as at 31-Mar-2015		as at 31-Mar-2014	
	No. of Shares	Amount	No. of Shares	Amount
Authorised Share Capital				
Equity Shares of ₹ 10.00 each	10000000	100000000	10000000	100000000
Total	10000000	100000000	10000000	100000000
Issued Share Capital				
Equity Shares of ₹ 10.00 each	6553800	65538000	6553800	65538000
Total	6553800	65538000	6553800	65538000
Subscribed and fully paid				
Equity Shares of ₹ 10.00 each	6553800	65538000	6553800	65538000
Less:- Calls in Arrears	100	1000	100	1000
Total	6553700	65537000	6553700	65537000
Total	6553700	65537000	6553700	65537000

1.2 Reconciliation of share capital

Particulars	as at 31-Mar-2015		as at 31-Mar-2014	
	No. of Shares	Amount	No. of Shares	Amount
Equity Shares (Face Value ₹ 10.00)				
Shares outstanding at the beginning of the year	6553700	65537000	6553700	65537000
Shares Issued during the year	0	0	0	0
Shares bought back during the year	0	0	0	0
Shares outstanding at the end of the year	6553700	65537000	6553700	65537000

1.3 Shareholders holding more than 5% of Share

Particulars	as at 31-Mar-2015		as at 31-Mar-2014	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Dr. Mrs. Sushma Bandi	1285000	19.61	1285000	19.61
Mr. Gaurav Bandi	842700	12.86	792550	12.09
Mr. Sudarshan Kumar Bandi	443330	6.76	443330	6.76



Premium Capital Market & Investment Ltd

[Signature]
Director

Premium Capital Market & Investment Ltd

Notes to and forming part of Balance Sheet as at 31-Mar-2015

Note 2 . Reserves and Surplus

In ₹ (Rupees)

Particulars	as at 31-Mar-2015	as at 31-Mar-2014
Other Reserves	241534	241534
Opening balance	241534	241534
Closing balance (A)	241534	241534
Surplus		
Opening Balance	(60639197)	(48683867)
(+ Net profit/(Net loss) for the Current Year	(2831)	(11955330)
(+ Transfer from reserves	0	0
(-) Transfer to reserves	59407	0
Closing balance (B)	(60701435)	(60639197)
Total (A+B)	(60459901)	(60397663)

Note 3 . Short-Term Borrowings

In ₹ (Rupees)

Particulars	as at 31-Mar-2015	as at 31-Mar-2014
Unsecured		
Loans and advances from related parties		
Premium Glob.Sec.P.Ltd(F&O)	1198167	1510695
Total	1198167	1510695

Note 4 . Trade Payables

In ₹ (Rupees)

Particulars	as at 31-Mar-2015	as at 31-Mar-2014
Others	518365	440265
Total	518365	440265

Note 5 . Other Current Liabilities

In ₹ (Rupees)

Particulars	as at 31-Mar-2015	as at 31-Mar-2014
Other Payables	1168487	1164705
Total	1168487	1164705

Note 6 . Short-Term Provisions

In ₹ (Rupees)

Particulars	as at 31-Mar-2015	as at 31-Mar-2014
Provision for Employee Benefits		
Salary and Reimbursements	0	10125
Others	55308	35208
Total	55308	45333

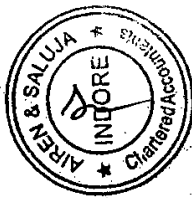
Premium Capital Market & Investment Ltd

Director



Premium Capital Market & Investment Ltd
 Notes to and forming part of Balance Sheet as at 31-Mar-2015
 Note 7 - Fixed Assets Schedule

Particulars	Gross Block				Depreciation and Amortization				Net Block					
	Opening Balance	Additions	Deductions / Retirement	Acquired through Business Combination	Other Adj.	Closing Balance	Opening Balance	Depreciation charge	Revaluation Adjustments	On Disposals / Reversals	Impairment Loss	Closing Balance	Opening Balance	Closing Balance
Tangible Assets														
Freehold Furniture and Fixtures	1687532	0	0	0	0	1687532	1683872	0	0	0	0	1683872	3660	3660
Freehold Office Equipment	779294	0	0	0	0	779294	695378	0	44951	0	0	740329	83916	38965
Total	2466827	0	0	0	0	2466827	2379250	0	44951	0	0	2424201	87576	42625
Intangible Assets														
Computer Software	139100	0	0	0	0	139100	117680	0	14456	0	0	132145	21410	6955.00
Total	135100	0	0	0	0	135100	117680	0	14456	0	0	132145	21410	6955.00
Grand Total	2605927	0	0	0	0	2605927	2496930	0	59407	0	0	2556347	108986	49580
Previous Year	2505927	0	0	0	0	2505927	2460987	35953	0	0	0	2496940	144939	108987.00



Premium Capital Market & Investment Ltd
 Director

Premium Capital Market & Investment Ltd
Notes to and forming part of Balance Sheet as at 31-Mar-2015
Note 8 Non Current Investments

Particulars	in ₹ (Rupees)	
	as at 31-Mar-2015	as at 31-Mar-2014
A		
Other Investments (Refer A below)		
(a) Investment in Equity Instruments	4,965,000	4,965,000
Total	4,965,000	4,965,000
Less: Provision for diminution in the value of Investments		
Total	4,965,000	4,965,000

Particulars	as at 31-Mar-2015	as at 31-Mar-2014
Aggregate amount of unquoted investments (Previous Year ₹ 2655000/-)	4,965,000	4,965,000

Sr. No.	Name of the Body Corporate	Subsidiary / Associate / JV/ Controlled Entity / Others	No. of Shares / Units	Quoted / Unquoted	Partly Paid / Fully paid	Extent of Holding (%)	Amount (₹)		Whether stated at Cost: Yes / No	If Answer to Column (9) is 'No' Basis of Valuation	
							as at 31-Mar-2015	as at 31-Mar-2014			
(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Investment in Equity Instruments										
1	Premium Global Securities Pvt. Ltd.	Associate	350000	Unquoted	Fully Paid	31.58%	31.58%	3500000	3500000	Yes	NA
2	Premium Global Commodities & Derivatives Pvt. Ltd.	Associate	60000	Unquoted	Fully Paid	10.34%	10.34%	600000	600000	Yes	NA
3	Alasca Capital Market Pvt. Ltd.	Associate	85500	Unquoted	Fully Paid	36.38%	36.38%	855000	855000	Yes	NA
4	Grinar H & D Pvt. Ltd.	Associate	1000	Unquoted	Fully Paid	10%	10%	10000	10000	Yes	NA
	Total							4,965,000	4,965,000		



Premium Capital Market & Investment Ltd

[Signature]

Director

Note 9. Long-Term Loans and Advances

In ₹ (Rupees)

Particulars	as at 31-Mar-2015	as at 31-Mar-2014
Security Deposits		
Secured, considered good	106000	106000
Unsecured		
Loans and advances to related parties	1257000	1257000
Other loans and advances		
Unsecured, considered good	114374	114374
Considered Doubtful	5845497	5845497
Less: Provision for doubtful other loans and advances	(5845497)	(5845497)
Total	1477374	1477374

Note 10. Other Non-Current Assets

In ₹ (Rupees)

Particulars	as at 31-Mar-2015	as at 31-Mar-2014
a. Long term trade receivables		
Unsecured, considered doubtful	1311577	1311577
Less: Provision for doubtful debts	0	
Total	1311577	1311577
(b) Others		
Unsecured, considered good	0	0
Considered Doubtful	20140613	20140613
Less: Provision for other doubtful debts	(20140613)	(20140613)
Total	0	0
G. Total	1311577	1311577

Note 11. Cash and Cash Equivalents

In ₹ (Rupees)

Particulars	as at 31-Mar-2015	as at 31-Mar-2014
Balances with Banks	60461	(23755)
Cash on hand	153435	461153
Total	213896	437398

Premium Capital Market & Investment Ltd

Director



Premium Capital Market & Investment Ltd

Notes to and forming part of Statement of Profit and Loss for the year ended 31-Mar-2015

Note 12 . Revenue from Operations

In ₹ (Rupees)

Particulars	1-Apr-2014 to 31-Mar-2015	1-Apr-2013 to 31-Mar-2014
Other Operating Revenues	681800	752000
Total	681800	752000

Note 13 . Other income

In ₹ (Rupees)

Particulars	1-Apr-2014 to 31-Mar-2015	1-Apr-2013 to 31-Mar-2014
Dividend	831	1073
Total	831	1073

Note 14 . Employee Benefit Expenses

In ₹ (Rupees)

Particulars	1-Apr-2014 to 31-Mar-2015	1-Apr-2013 to 31-Mar-2014
Salaries and Wages	170494	178164
Total	170494	178164

Note 15 . Finance Costs

In ₹ (Rupees)

Particulars	1-Apr-2014 to 31-Mar-2015	1-Apr-2013 to 31-Mar-2014
Interest Expense	84331	165458
Total	84331	165458

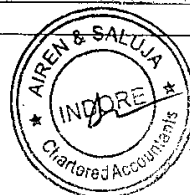
Note 16 . Other Expenses

In ₹ (Rupees)

Particulars	1-Apr-2014 to 31-Mar-2015	1-Apr-2013 to 31-Mar-2014
Audit Fees		
Payment to Auditors as Auditor	17100	16854
Total (A)	17100	16854
Other Expenses		
Bank Charges	1321	2986
Advertisement Expenses	6000	1500
Rent	12000	6000
Legal & Professional	22400	19170
Listing Fees	112360	29613
Office Expenses	12797	8500
Postage & Couries	71000	77529
Share Transfer Fees & Exp.	123729	112208
Interest on TDS	0	1356
Sattionery & Printing	48930	85659
Electricity Exp.	3000	3000
Write off Balances	0	3020
Provision for Doubtful Debt	0	11961434
Total (B)	413537	12311975
Total (A+B)	430637	12328829

Premium Capital Market & Investment Ltd

Director



Note:- 17 Notes to the Accounts

1. The Company has not made provision for Income tax for this year due to losses (Provision Year Rs. NIL) under the income Tax Act, 1961, as per expert advice taken in this respect.

2. Expenditure & Earnings in foreign currency is Nil in current year as well as previous year.

3. In the opinion of Board of Directors, the Current Assets i.e. Sundry Debtors Loans and Advances and Other Current Assets as at the end of year 31.03.2015 have a value on realization in the ordinary course of the business at least equal to the amount at which these are stated.

4. Contingent Liabilities not provided for:

Income Tax demand for the A.Y. 1996-97 against which an appeal was pending before the CIT (Appeals)- II, Indore, relief in assessed Income of Rs.56.45 Lacs is granted by the Hon'ble CIT (Appeals)-II which reduces our tax demand approximately to Rs.91.18 Lacs from Rs.171.85 Lacs and for the balance demand the company has also filed appeal before the Hon'ble ITAT Indore bench and the same is pending for decision.

5. Previous year figures are regrouped /rearrange wherever necessary to confirm with current year classification. Amount rounded off to nearest of Rupee.

6. Debit and Credit Balance of Parties are subject to confirmation from concerned parties.

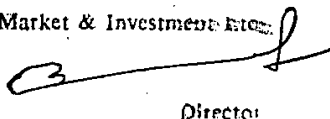
7. Provision for Deferred Tax Assets not made as company is running in Losses and there is no virtual certainty that in near future sufficient taxable income will be available.

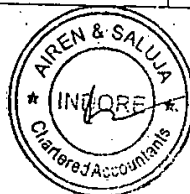
8. Related Party Disclosure

NAME OF RELATED PARTY	RELATION
S.K. BANDI	KEY MANAGEMENT PERSONNEL
PREMIUM GLOBAL SECURITIES PVT. LTD.	ASSOCIATE COMPANY
PREMIUM GLOBAL COMMODITIES & DERIVATIVES PVT. LTD.	ASSOCIATE COMPANY
PREMIUM OUTSOURCING	DIRECTORS' RELATIVE CONCERN

NATURE OF TRANSACTION	KMP	RELATIVE OF KMP	ASSOCIATE
Rent			
Interest			77192.00
Loan			
Opening		1257000.00	1510695.00
Net Transaction during year		Nil	-312528.00
Closing		1257000.00	1198167.00

Premium Capital Market & Investment Etc.


Director



NOTE :- 18 SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

1. **BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 and guidelines issued by the Securities and Exchange Board of India (SEBI).

2. **INCOME RECOGNITION:**

Dividend Income accounted for on receipt basis.

Interest and other income are account for on accrual basis except for not performing assets.

3. **EXPENSES:**

It is the policy of the company to provide all the known expenses on accrual basis except as state elsewhere in the notes to the accounts.

4. **FIXED ASSETS:**

Fixed Assets are stated at Historical cost less depreciation.

5. **DEPRECIATION:**

Pursuant to notification of Schedule II to The Companies Act, 2013, the company has assessed the useful life and the depreciation has been provided on the basis of useful lives w.e.f April 01, 2014. This change has resulted in a higher depreciation of Rs.59407.00 for the year and same has been recognized in the opening balance of Profit & loss account.

6. **VALUATION OF INVESTMENTS:**

Unquoted investments are valued at cost.

7. **BORROWING COSTS:**

Borrowing cost that are directly attributable to the acquisition of qualifying assets are capitalized for the period until the asset is ready for its intended use. Other borrowing costs are recognized as an expense in the period in which they are incurred. No. borrowing costs were eligible for capitalization during the financial year.

8. **RETIREMENT BENEFITS:**

The company has not provided for Retirement benefits as in the opinion of management provision of provident fund, Gratuity, Leave encashment are not applicable to the company.

Premium Capital Market & Investment Ltd.

Director



PREMIUM CAPITAL MARKET & INVESTMENTS LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDING ON 31ST MARCH 2015

	In ₹ (Rupees)	
	2014-15	2013-14
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit Before Interest, Tax and Extra-Ordinary Items	81500	(11789872)
ADJUSTMENTS FOR :-		
Depreciation		
Interest Income	0	35953
Dividend	0	0
Loss / (Profit) on Sale of Investments	0	0
Future & Option Trading Loss / (Profit)	0	0
Profit on Sale of Fixed Assets	0	0
Provision for Diminutions in Current Investments	0	0
other Income	0	0
Operating Profit Before Working Capital Changes	<u>81500</u>	<u>(11753919)</u>
ADJUSTMENTS FOR :-		
Decrease in Trade and Other Receivable	0	14872058
Increase /(Decrease) in Trade Payables and Other Liabilities		
NET CASH FROM OPERATING ACTIVITIES (A)	<u>91857</u>	<u>(670994)</u>
	<u>173357</u>	<u>2447145</u>
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Fixed Assets	0	0
Net Decrease / (Increase) in Investments	0	0
Interest Income	0	0
Dividend Received	0	0
Profit (Loss) from Trading in Share	0	0
Future & Option Trading Loss / (Profit)	0	0
Other Income	0	0
NET CASH USED IN INVESTING ACTIVITY (B)	<u>0</u>	<u>0</u>
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance Charged Paid	(84331)	(165458)
Unsecured Loans Increase (Decrease)	(312528)	(2131870)
Proceeds from Bank Borrowings	0	0
NET CASH FROM FINANCING ACTIVITIES (C)	<u>(396859)</u>	<u>(2297328)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS (A) + (B) + (C)	<u>(223502)</u>	<u>149817</u>
Cash and Cash Equivalents as at the commencement of the Year	437399	287582
Cash and Cash Equivalents as at the end of the Year	213896	437399
Net Increase as Disclosed Above	<u>(223502)</u>	<u>149817</u>
Note : All Figures in Brackets are outflows		

Place: Indore
 Date : 25th May 2015



For and on behalf of the Board

S K Bandi
 S K Bandi
 Director

Vinay F Kothari
 Vinay F Kothari
 Director

Premium Capital Market & Investment Ltd

[Signature]
 Director